IN THE HIGH COURT OF JUDICATURE AT BOMBAY
ORDINARY ORIGINAL CIVIL JURISDICTION

WRIT PETITION NO. 2420 OF 2004

M/s. S.G. International & Anr. .. Petitioners
V/s.
Union of India & Ors. .. Respondents

Mr. K.V. Bhat for the Petitioners
Mr. B.A. Desai, Addl. Solicitor General with Mr. D.A. Nalawade for the Respondents

CORAM : S. RADHAKRISHNAN &
J.P. DEVADHAR, JJ.
DATED : 01.02.2005

P.C.:-

1. Heard the learned counsel for the Petitioners and the learned counsel for the Respondents.

2. By this Petition, the Petitioner is challenging the order dated 29.4.2004, whereby the Central Board of Excise and Customs found that this was not a fit case, after examination of the facts and circumstances, to be considered for issuance of Notification under Section 11 C of the Central Excise Act, 1944.

3. We have also perused the order in original dated 28.11.1997, whereby the Commissioner, Central Excise has confirmed and ordered payment of Rs. 71,68,799=83 and have imposed a penalty of 1,40,00,000/-. Thereafter the Petitioner filed an Appeal before the Customs Excise Gold (Control) Appellate Tribunal. The Customs Excise Gold (Control) Appellate Tribunal had also declined to interfere. The Customs Excise Gold (Control) Appellate Tribunal had directed a pre-deposit of Rs. 35,00,000/-,

which was not deposited. As the Petitioner had not

deposited the said amount, the Appeal was dismissed. Under these circumstances, aggrieved by the said order of the pre-deposit, a Writ Petition was filed before this Court being Writ Petition No. 1923 of 2002. This Court by it's order dated 27.8.2002 found that this was not a fit case to exercise the extra-ordinary jurisdiction for reduction of pre-deposit or waiving of pre-deposit. Thereafter, the Petitioner had made an application under Section 11C of the Central Excise Act, 1944, which was also rejected. Aggrieved thereby, the present Petition has been filed. We do not find anything patently erroneous or anything perverse, in not exercising the discretion in favour of the Petitioner. The Petition is devoid of merits, hence the same stands dismissed.

(S. RADHAKRISHNAN, J.)

(J.P. DEVADHAR, J.)